

Exhibit 40

Message

From: Richard Markowitz [rmarkowitz@argremgt.com]
Sent: 9/10/2014 3:50:08 AM
To: ~LH If 08-07-2015 Wells, Peter [/O=KAYESCHOLER/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Wells_p]; Ben-Jacob, Michael [/O=KAYESCHOLER/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Ben_m]
CC: John H. van Merkensteijn, III [jhvm@argremgt.com]; Robert Klugman [rklugman@storcapital.com]
Subject: Form 6166s

Michael and Peter:

Any follow up to the call I had with Peter on Friday, regarding the IRS taking inquiries on the status of the Plans' requests for Forms?

Thanks,

Richard

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